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RECENT CASES.

APPEAL—PARTY IN INTEREST—JURISDICTION.—*STATE v. SANDERS*, 35 So. 509 (La.).—A tax collector prescribed a mode in which taxes should be paid and refused to receive those tendered in any other mode. The district court issued a peremptory mandamus to compel him to receive taxes differently tendered. *Held*, that, under a statute limiting the right of appeal to cases involving large sums, the tax collector had no interest sufficient to give him the right of appeal. *Blanchard, J., dissenting.*

Under such statutes a constitutional question involving a smaller amount may be appealed. *New Orleans v. Arthurs*, 36 La. Ann. 98. But mode of paying taxes has sometimes been held not to be a constitutional question. *Cobb v. McGuire*, 36 La. Ann. 801. However, statutes limiting the right of appeal are construed liberally. *San Francisco v. Certain Real Estate*, 43 Cal. 515; *Shelton v. Wade*, 4 Tex. 148. Besides, unless the statute expressly limits the right of appeal to one party, both have the right. *The Sidney*, 139 U. S. 336. And in Louisiana there are cases deciding that where one party has an appealable interest the other ipso facto has the right of appeal. *Handy v. New Orleans*, 39 La. Ann. 107; *State v. Judge*, 23 La. Ann. 761. Since, then, the majority of the court admit that the plaintiff would have had the right to appeal, had he lost, it would seem as if the defendant should have had the right.

BANKRUPTCY—HOMESTEAD—JURISDICTION.—*INGRAM v. WILSON*, 11 AM. B. R. 192 (C. C. A.).—*Held*, that the homestead of a bankrupt does not vest in the trustee in bankruptcy and that to enforce a privileged debt suit must be brought in the State courts.

The Bankruptcy Act does not affect property exempt under State laws, Act 1898, sec. 17. But, of course, such property is not exempt from privileged debts. Therefore, on this account, there would have been good reason for federal courts' jurisdiction in cases like the present, and also because the trustee in bankruptcy has at least temporary control of the debtor's homestead. *Robinson v. Wilson*, 15 Kan. 595. It has been held, too, that the trustee represents the general rights of creditors. *In re St. Helen Mill Co.*, 3 Sawy. 88; *In re Gurney*, 7 Bliss 414. However, under the bankruptcy act of 1867 exempt property was without the control of the federal courts. *In re Bass*, 3 Woods 382. And such has been the rule under the act of 1898. *In re Woodruff*, 96 Fed. 317; *Lockwood v. Exchange Bank*, 190 U. S. 294. The same rule would apply, as was held in the present case, to a privileged debt as to a waiver..

BANKRUPTCY—TRUSTEE—FRAUDULENT CONVEYANCE—TRACING FUNDS.—*WELCH v. POLLEY*, 11 AM. B. R. 215 (N. Y.).—A trustee, about to become bankrupt, fraudulently conveyed part of the real estate which he held in trust. His trustee in bankruptcy sued the vendee and recovered. *Held*, that